



# **Punjab Government Gazette**

## **EXTRAORDINARY**

***Published by Authority***

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CHANDIGARH, TUESDAY, NOVEMBER 21, 2017  
(KARTIKA 30, 1939 SAKA)

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*Nil*

**PART II**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB**  
**NOTIFICATION**

The 21st November, 2017

**No. 28-Leg./2017.**-The following Ordinance of the Governor of Punjab, promulgated under clause (1) of article 213 of the Constitution of India on the 8th day of November, 2017, is hereby published for general information:-

**THE AMRITSAR WALLED CITY (RECOGNITION OF USAGE)**

**AMENDMENT ORDINANCE, 2017**

**(Punjab Ordinance No. 10 of 2017)**

AN

**ORDINANCE**

further to amend the Amritsar Walled City (Recognition of Usage) Act, 2016.

Promulgated by the Governor of Punjab in the Sixty-eighth Year of the Republic of India.

Whereas the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely:-

1. (1) This Ordinance may be called the Amritsar Walled City (Recognition of Usage) Amendment Ordinance, 2017. Short title and commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

2. In the Amritsar Walled City (Recognition of Usage) Act, 2016 (hereinafter referred to as the principal Act), in section 3, for sub-section (2), the following sub-section shall be substituted, namely:- Amendment in section 3 of Punjab Act 13 of 2016.

“(2) Thereafter, the applicant shall, by the 31st day of January, 2018, submit the required information in Form-B alongwith all the requisite documents/plans and such application fee as may be prescribed.”.

3. In the principal Act, for section 5, the following section shall be substituted, namely:-

“5. The competent authority shall pass the final order and finalize the matter under this Act by the 31st day of July, 2018.”.

Time limit for finalizing action.

Substitution of section 5 of Punjab Act 13 of 2016.

**V.P. SINGH BADNORE,**  
Governor of Punjab.

**VIVEK PURI,**  
Secretary to Government of Punjab,  
Department of Legal and Legislative Affairs.

*1377/11-2017/Pb. Govt. Press, S.A.S. Nagar*

### PART III

#### GOVERNMENT OF PUNJAB

#### DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

#### NOTIFICATION

The 14th November, 2017

**No. G.S.R.55/P.A.5/2017/S.164/Amd.(6)/2017.**-In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

#### RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Sixth Amendment) Rules, 2017.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 24, in sub-rule (4), with effect from the 28th October, 2017, for the words, figures and letters "on or before 30th September, 2017", the words, figures and letters "on or before 31st December, 2017" shall be substituted.
3. In the said rules, in rule 40, in proviso to sub-rule (1) (b), with effect from the 1st day of July, 2017, for the words " State tax", the words "Central tax" shall be substituted.
4. In the said rules, in rule 45, in sub-rule (3), with effect from the 28th October, 2017, after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of Central tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner." shall be added.

5. In the said rules, in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

"Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -  
(a) the recipient of deemed export supplies; or  
(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund:"

6. In the said rules, in rule 96, in sub-rule (2), with effect from the 28th October, 2017, the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”.

7. In the said rules, in rule 96A,-

(i) in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted; and

(ii) in sub-rule (2), with effect from the 28th October, 2017, the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”

8. In the said rules, in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted.

9. In the said rules, in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted.

10. In the said rules, in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted.

11. In the said rules, in rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted.

12. In the said rules, in **FORM GST REG-29**, -

(a) for the heading, “**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**”, the heading, “**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**” shall be substituted;

(b) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

13. In the said rules,in **FORM GST RFD-01**,

(a) for “**Statement-2**”, the following Statement shall be substituted, namely:-

**“Statement- 2 [rule 89(2)(c)]**

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess		BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.			No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12	”;

(b) for “**Statement-4**”, the following Statement shall be substituted, namely:-

**“Statement-4 [rule 89(2)(d) and 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10- 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											”;

**M.P. SINGH,**  
 Additional Chief Secretary-cum-  
 Financial Commissioner (Taxation)  
 to Government of Punjab,  
 Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 14th November, 2017

**No. S.O.86/P.A.5/2017/S.147/2017.**-In exercise of the powers conferred by section 147 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the supplies of goods listed in column(2)of the Table below as deemed exports, namely:-

**Table**

Serial Number	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital GoodsAuthorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bankor PublicSector Undertaking specified in the notification No. 50/2017-Customs, datedthe 30th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, –

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital GoodsAuthorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 14th November, 2017

**No. S.O.87/PGSTR/2017/R.89/2017.**-In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Punjab Goods and Services Tax Rules, 2017 read with notification No. S.O.86/P.A.5/2017/S.147/2017, dated 14th day of November, 2017, published in the Gazette of Government of Punjab, Extraordinary, Part III, dated the 21st day of November, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to notify the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

**Table**

Serial Number	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital GoodsAuthorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital GoodsAuthorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

### PART III

#### GOVERNMENT OF PUNJAB

#### DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

#### NOTIFICATION

The 14th November, 2017

**No. S.O.88/P.A.5/2017/S.11/2017.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as “the said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to exempt the intra-State supply of taxable goods (hereafter in this notification referred to as “the said goods”) by a registered supplier to a registered recipient for export, from so much of the central tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 per cent., subject to fulfilment of the following conditions, namely: -

1. (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier –
  - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
  - (b) directly to a registered warehouse from where the said goods shall be moved to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;

(vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;

(viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgement of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and

(ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

2. The registered supplier shall not be eligible for the above-mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.